

BENEFITS PRACTICE RESOURCE CENTER



USER'S GUIDE

**Bloomberg
BNA**

COMPLIMENTARY TRAINING & PRODUCT SUPPORT

Bloomberg BNA Training & Product Support is dedicated to helping you get the most value from your subscription.

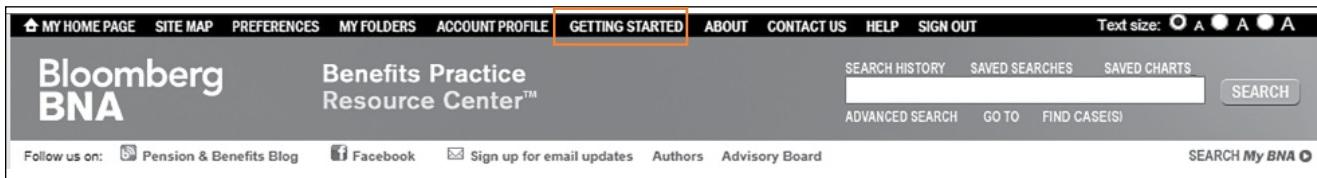
We encourage all end users to participate in a complimentary session with a professional trainer.

800.372.1033, option 5
Mon–Fri, 8:00 am–8:00 pm ET*
www.bna.com/training

Our training options are designed to meet your information needs, match your learning style, and accommodate your schedule. For a description of training options, see the back cover. Bloomberg BNA also provides content support for subscribers.

* If you require customer assistance for Bloomberg BNA products before or after regular hours, your call will be forwarded to the 24/7 extended support offices at *Bloomberg Law*®.

GETTING STARTED



Click the **Getting Started** link on the menu bar to begin using Bloomberg BNA's *Benefits Practice Resource Center*™ and select any of these options:

First-Time User Setup – information on the hardware and software requirements.

- **Tours** – introductory Adobe® Flash™ tours of the *Resource Center*.
- **Searching Benefits Practice**
 - guidance on using the specific components found in Benefits Practice.

- **Additional Help includes Training and Support** – contact information for BNA's Customer Contact Center, complimentary training, FAQs and content support resources.
- **Sign Up for Email Updates** (see below).

SIGN UP FOR EMAIL UPDATES



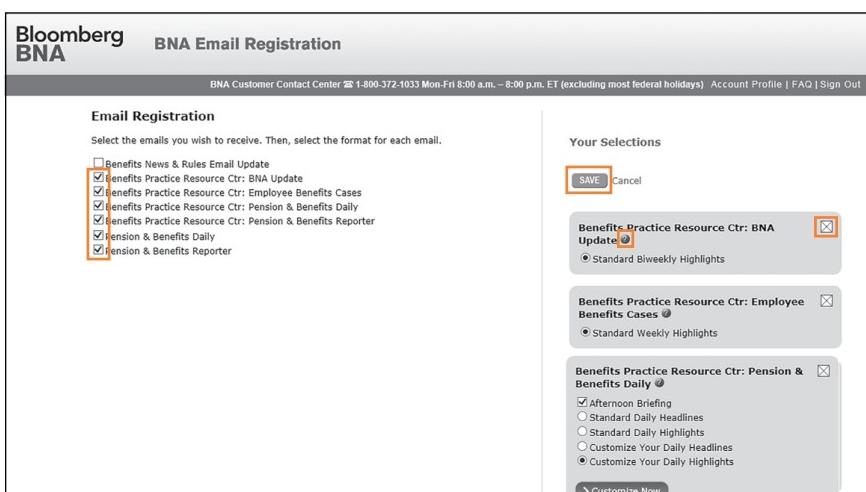
Your subscription to Bloomberg BNA's *Benefits Practice Resource Center*™ includes email updates.

Click **Sign up for email updates** on the banner.

The unique User Name/Password and a subscription's components determine the email choices available to a subscriber.

Subscribers have the ability to customize and manage their updates. Click the checkbox to select the email title(s). The selection automatically moves to the **Your Selections** column.

Click **FAQ** for detailed instructions.



To delete a selection, click the **X**, or deselect the title.

Click the **Info** icon  to display description information about the available formats.

Save to retain any changes.

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ON THE GO APP



Bloomberg BNA *Benefits Practice Resource Center*™ subscribers get comprehensive, on-the-go access to *Benefits Practice* analysis, news, integrated source material, and search features with the *ON THE GO App* for iPhone® and iPad®.

Go to www.bna.com/resource-centers-on-the-go/ to download the free *Bloomberg BNA On The Go App*. The *Benefits Practice Resource Center*™ application is available on iPhone® and/or iPad® devices. This app requires iOS 7 or greater for an iPad, and installation of iTunes® is required to download the app.

Bloomberg BNA ON THE GO App content is available to Bloomberg BNA subscribers only. Use your Bloomberg BNA User Name and Password to get started.

1. On your iPhone/iPad, go to the *ON THE GO App* on the iTunes store.
2. Select the FREE button to download the app of your choice; it will then become a green **INSTALL** button. Select the **INSTALL** button to begin installation of the app. There is no charge for the *ON THE GO App*; however a Bloomberg BNA *Benefits Practice Resource Center*™ subscription is required to access the content.

ACCOUNT PROFILE AND PREFERENCES

Activate your **Account Profile** and customize the *Benefits Practice Resource Center™* to:

- Save documents, charts, **Watchlist** items, and searches for repeated use in **My Folders**.
- Set a default home page.
- Set default views for **Index Search Results** and **Case Search Results**.
- Set a larger text size when viewing the *Resource Center*.

Account Profile

The **Account Profile** manages preferences, saving and retrieving of searches, documents, charts, and watchlist items. To receive emails focused on Benefits Practice, select **Employee Benefits** under **AREAS OF INTEREST**.

The screenshot shows the 'ACCOUNT PROFILE' section of the Bloomberg BNA website. It includes fields for 'Email Address', 'First Name', 'Last Name', and password-related inputs ('Set Password for Additional Security', 'Password', 'Confirm Password'). There is also a 'Change User' and 'Return to Product' button. On the right, there's a 'AREAS OF INTEREST (OPTIONAL)' section with a list of checkboxes for various legal and business topics like Antitrust/Trade Regulations, Banking, and Employee Benefits. At the bottom, there's a 'Customer Contact Center' link and copyright information.

Activate Preferences

Click **PREFERENCES** on the banner to select customization features on the *Resource Center*.

[MY HOME PAGE](#) [SITE MAP](#) **PREFERENCES** [MY FOLDERS](#) [ACCOUNT PROFILE](#) [GETTING STARTED](#) [ABOUT](#) [CONTACT US](#) [HELP](#) [SIGN OUT](#)

Select your home page, text size, and search results display preferences for case and index searches.

Click **SAVE** in any frame to save all selections.

Portfolios Search Results Display
Order Portfolios by Portfolio Number
Order Portfolios by Relevance

Cases Search Results Display
Order Cases by Date within Court
Order Cases by Relevance

Index Search Results Display
View hits only
View hits in full index

SAVE **CANCEL**

Text Size
Choose your text size for display on the site.
Text Size: A A A

SAVE **CANCEL**

User Preferences [Jump to: [Search Results Display preferences](#) | [Text Size preference](#)] After you have made your selections, click the Save button.

Set My Home Page

The **Benefits Practice Resource Center** offers multiple My Home Page choices. Below, you can set a preferred My Home Page option that you will land on each time you open the **Benefits Practice Resource Center**. You can return to your selected **Benefits Practice Resource Center** Home page when you click the "My Home Page" button in the banner.

To set your My Home Page option, click next to your choice and then, after making all of your other Preferences selections, press the Save button at the bottom of this page. To select a different My Home Page later, return to Preferences to modify your selection, or click the "Set as My Home Page" link on the actual page that you'd like to select.

Set My Home Page:

- Home
- Pension & Benefits Daily
- Pension & Benefits Reporter
- Pensions & Retirement
- Health Benefits
- Fringe & Welfare Benefits
- Compliance & Enforcement
- Litigation
- Executive Compensation
- ERISA Litigation Tracker

SAVE **CANCEL**

Preferences – Notification Services – Customize Topics

If your subscription includes the *Pension & Benefits Daily™* or *Pension & Benefits Reporter™* customize the publication's home page.

On the home page of the notification, click **Customize Topics** under the title.

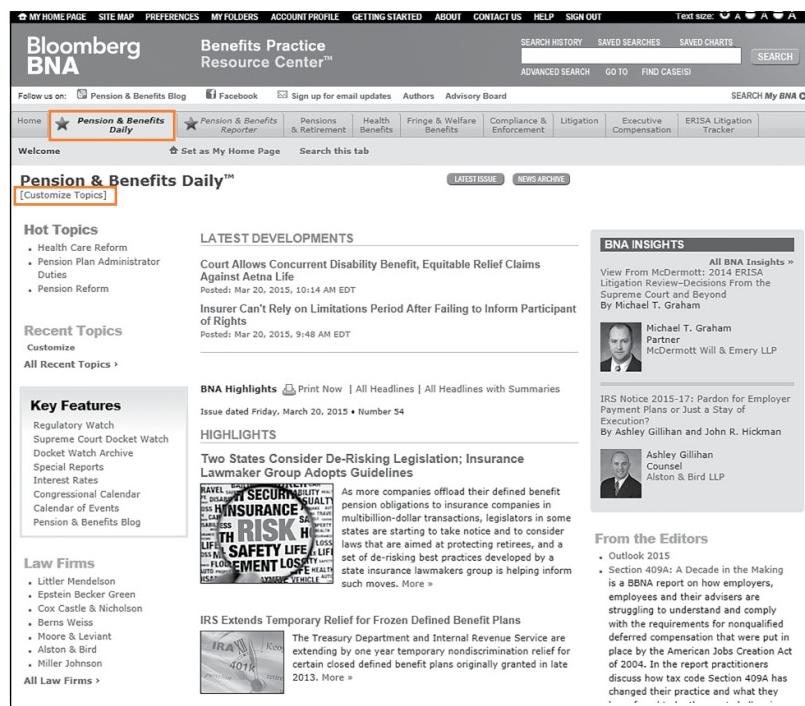
On the **Customize Topics** screen, choose topics, agencies, states, and courts of interest to display on the home page.

Make the selection(s) and click **Save**.

To view the subtopics and hierarchy included in each topic, click the **Info** icon .

To delete a selection, click the **X**.

To access *Pension & Benefits Daily™*, click the **Pension & Benefits Daily** tab.



The screenshot shows the Bloomberg BNA Pension & Benefits Daily homepage. At the top, there are navigation links like 'HOME PAGE', 'SITE MAP', 'PREFERENCES', 'MY FOLDERS', 'ACCOUNT PROFILE', 'GETTING STARTED', 'ABOUT', 'CONTACT US', 'HELP', and 'SIGN OUT'. Below the header, there are sections for 'Hot Topics' (Health Care Reform, Pension Plan Administrator Duties, Pension Reform), 'Recent Topics' (Customize, All Recent Topics), 'Key Features' (Regulatory Watch, Supreme Court Docket Watch, Docket Watch Archive, Special Reports, Interest Rates, Congressional Calendar, Calendar of Events, Pension & Benefits Blog), and 'Law Firms' (Little Mendelson, Epstein Becker Green, Cohn Reznick & Katz, Berns Weinstock, Moles & Leviant, Alston & Bird, Miller Johnson, All Law Firms). On the right side, there are 'BNA INSIGHTS' (View From McDermott: 2014 ERISA Litigation Review-Decisions From the Supreme Court and Beyond By Michael T. Graham), 'IRS Notice 2015-17: Pardon for Employer Payment Plans or Just a Stay of Execution? By Ashley Gillihan and John R. Hickman'), and 'From the Editors' (Outlook 2015, Section 409A: A Decade in the Making). The main content area features news articles such as 'Court Allows Concurrent Disability Benefit, Equitable Relief Claims Against Aetna Life' and 'Insurer Can't Rely on Limitations Period After Failing to Inform Participant of Rights'.

Customize Topics for Pension & Benefits Daily

Articles on your selections:

- will be shown at the top of your email if you get customized email for Pension & Benefits Daily. (If you haven't selected email yet and want to do so now, go to the [email sign up page](#).)
- can be reached from links on your Pension & Benefits Daily home page.

Check a box to make a selection. Click the info icon for more information. If you make more than one selection, articles on any of these will be placed at the top of your customized email, and links for each selection will appear on your home page.

Customize by:

- ▼ Topics
- 401(k) plans 
 - annuities 
 - benefit plan fiduciary duty 
 - benefit plan reporting and disclosure 
 - disability insurance 
 - employee health benefits 
 - executive compensation 
 - governmental retirement plans 
 - health care legislation 
 - health care reform 
 - health insurance coverage 
 - health insurance premium rates 
 - health savings accounts 
 - investments by retirement plan 
 - managed care 
 - minimum funding standard 
 - multiemployer retirement plans 
 - plan assets 
 - plan contributions 
 - prescription drug benefits 
 - retiree health benefits 
 - stock options 
 - tax administration 
 - tax legislation 
 - tax shelters 

Your custom selections:

Topics:

health insurance coverage 

Topic: *health insurance coverage*



Agencies:

Department of the Treasury

Topics included:

Medigap
children's health insurance
coordination of health benefits
employer minimum coverage
health insurance coverage continuation
health insurance coverage determination
health insurance coverage discrimination
health insurance exchanges
high risk pools (health insurance)
mandated benefits
rescission of health insurance
uninsured patients
universal health coverage

Topic hierarchy:

```

    health care
      health insurance regulation
        health insurance coverage
      insurance
        insurance coverage
        health insurance coverage
      insurance regulation
      health insurance regulation
      health insurance coverage
  
```

The *Benefits Practice Resource Center*TM provides intuitive and comprehensive access to Bloomberg BNA's full collection of Benefits Practice news, statutes, regulations, analysis, case law, and practice tools. The platform covers all areas of Benefits Practice additionally filtered into Pensions & Retirement, Health Benefits, Compliance & Enrollment, Litigation, Executive Compensation, and a tab specific to the *ERISA Litigation Tracker*TM.

Bloomberg BNA's content is created by the legal publishing industry's most experienced editorial staff. Our benefits practice editors are subject-matter experts — not generalists. The editors of Bloomberg BNA's *Benefits Practice Resource Center* review all Benefits Practice cases, then draw upon decades of experience to carefully identify the significant points that every Benefits Practice practitioner needs. The editors also analyze and pull together the relevant laws and regulations.

The *Resource Center* has an intuitive search interface with advanced search capabilities, and simple, easy-to-use navigation.

The *Resource Center* contains:

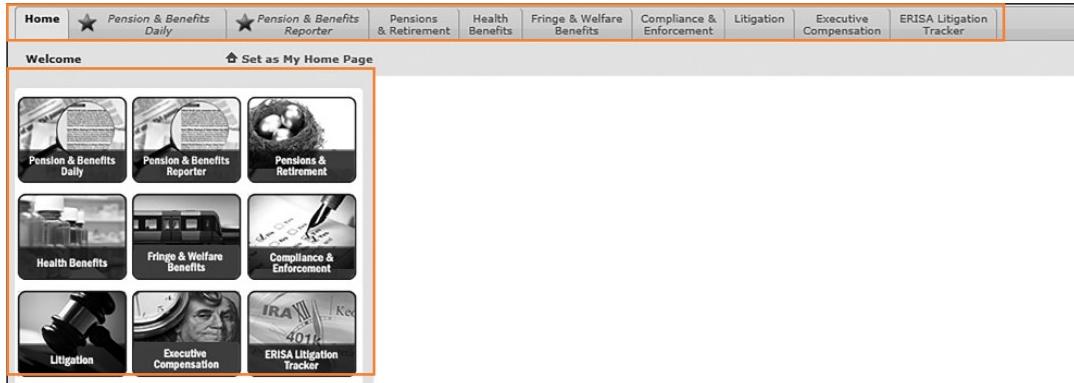
- Benefits Practice case law, rules, regulations, and agency documents
- Benefits Practice treatises
- *Pension & Benefits Daily*[®] news
- Benefits Practice Analysis
- Pension Plan Investment Administration Guide
- Executive Compensation Case Navigator
- Practice Tools
- State Chart Builder
- *ERISA Litigation Tracker*TM
- *BNA Insights* articles and videos

HOME PAGES

The main home page contains links to all content included in your subscription, including the *Pension & Benefits Daily™*, *BNA Insights*, and *BNA Video Insights*.

Find topic-specific collections of content and tools on the topic home pages: **Pensions & Retirement; Health Benefits; Fringe & Welfare Benefits; Compliance & Enrollment; Litigation; Executive Compensation; and ERISA Litigation Tracker.**

Access the focused topic pages either by the tabs at the top of the **Home** page or the photo icons located on the left side of the **Home** page.



MENU BAR

The menu bar is located above the banner and contains links for **Site Map, Preferences, My Folders, Account Profile, Getting Started, About, Contact Us, Help, and Sign Out.**



BANNER

The banner displays on all pages in the *Resource Center*. In addition to the menu bar, find the **Quick Search** text box, **Search History**, **Saved Searches**, **Saved Charts**, **Advanced Search**, **Go To**, **Find Cases**, networking links, and **Search My BNA**.

Quick Search – search in all collections included in your subscription. When you are working in a collection, the banner displays the added option to search in **All** or the **Selected Collection**.

Search History/Saved Searches/Saved Charts – searches are retained for 90 days. **Save** them to retain a search past 90 days. To access a saved document, search, or chart, click **Saved Searches** or **Saved Charts**.

Networking Links – follow the Bloomberg BNA **Benefits Practice** blog, access Bloomberg BNA on Twitter, LinkedIn, and/or Facebook.

Advanced Search – use the **Advanced Search** template to design a search within a specific collection. Options for field searching and date limiters are also available on the template.

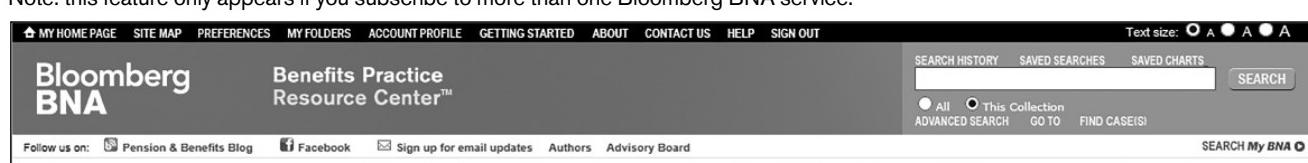
Go To – use **Go To** to locate a document, case, or Portfolio with a full or partial citation.

Find Cases – use **Find Cases** to locate a case(s) with a full or partial citation.

Sign up for email updates – see page 2 for information.

Search My BNA – To conduct a cross-product search in all of your subscriptions, click **Search My BNA**.

Note: this feature only appears if you subscribe to more than one Bloomberg BNA service.



HOME

The home page is the main page for your subscription. Choose the home page or a topic area home page, and click the **Set as My Home Page** link. The **Resource Center** will open to the selected page. Click the tabs or the photo icon on the left column to access each of the topic home pages.

The screenshot shows the Bloomberg BNA Benefits Practice Resource Center homepage. At the top, there's a navigation bar with links for MY HOME PAGE, SITE MAP, PREFERENCES, MY FOLDERS, ACCOUNT PROFILE, GETTING STARTED, ABOUT, CONTACT US, HELP, SIGN OUT, and various search and chart options. Below the navigation is a banner for "Benefits Practice Resource Center". The main content area is divided into several sections:

- SEARCH:** A search bar for the Resource Center with filters for Citation, Keyword, and Case type.
- BNA INSIGHTS:** Headline: "View From Sidley: State Law Bans on Discretionary Clauses in Insurance Contracts" by Chris K. Meyer. Includes a photo of Chris K. Meyer and a bio.
- PRACTICE TOOLS:** Headline: "Practical Guidance". Includes sections for Checklists, Sample Agreements & Provisions, Sample Client & Participant Letters, Sample Plans & Plan Language, Trackers, Navigators & Chart Builders, Executive Compensation Case Navigator, ERISA Litigation Tracker, Disclosure Compliance Calendar, and State Chart Builder.
- TODAY'S TOP HEADLINES:** Headlines include "Credit Suisse 'thankyou' E-Mail to DOL Illuminates Post-Conviction Path", "IBM Workers Bring Class Action Alleging 401(k) Losses, Artificially Inflated Stock", and "Third Circuit Affirms Subrogation Dismissal, Finds Exhaustion of Remedies Required".
- PENSION & BENEFITS REPORTER NEWS:** Headline: "Pension & Benefits Reporter Home". Includes stories like "High Court Reverses Trend of Finding 401(k) Plan Fee Lawsuits Untimely", "DOL Audit Quality Study Results Generate Concern From Officials", and "As Pension Recoupment Grows, Advocates for Pensioners Offer Advice".
- LATEST BENEFITS PRACTICE CASES:** Headline: "Plan Fees: U.S. (5/18/15)—High Court Paves Way for 401(k) Litigation, Reverses Trend of Finding Lawsuits Untimely (Tibble v. Edison Int'l)". Includes stories like "Executive Compensation: 2d Cir. (5/14/15)—MetLife Exec Not Entitled to Pension Bump After \$2.5M Arbitration Award, 2nd Cir. Rules (Roganti v. Metro. Life Ins. Co.)", "Disability Benefits: 6th Cir. unpublished (5/14/15)—6th Cir. Vacates Denial of Disability Benefits, Finds Medical File Review Arbitrary (Niswonger v. PNC Bank Corp. & Affiliates Long Term Disability Plan)", and "More".
- KEY DOCUMENTS:** Headline: "ACA: Federal Agencies issue Frequently Asked Questions XXVI on the ACA stating health plans and insurers must cover all FDA-approved forms of contraceptives without cost-sharing or deductible (5/11/15)". Includes stories like "HSAs: The IRS issues Rev. Proc. 2015-30 which provides the 2016 inflation adjusted amounts for HSA contributions and high deductible health plan out-of-pocket expenses and deductibles (5/4/15)" and "Executive Compensation: The Securities and Exchange Commission issues a proposed rule that would require a comparison of executive officers' actual pay versus company financial performance as measured by total shareholder return, as well as TSR for the company's peer group (SEC Release)".
- RESOURCES:** Headline: "See what content and features have been added to the Resource Center".
- PEOPLE ON THE MOVE:** Headline: "Roetzel's Chicago Office Expands with Addition of 11 Attorneys". Includes stories like "Burges Salmon appoints six new partners", "NFP Retirement Taps Jennifer Brooks, J.D.", "CPPIB appoints Walch-Watson", "Pensions Expert Joins DAC Beachcroft's Professional Liability Team", and "More".
- SUBSCRIBER FEEDBACK:** Headline: "Bloomberg BNA welcomes feedback on your experience with the Benefits Practice Resource Center".

BNA Insights

BNA Insights offer analysis of key legal, legislative, regulatory, or business developments, with an emphasis on practical implications and emerging trends. Click **All Videos** to link to **Video Insights**.

Legal Analysis

Bloomberg BNA **Editorial Analysis**, **Practitioner Analysis**, **Portfolios**, and **Treatises**.

Indexes

Click the **Indexes** button to access topical Indexes for **Portfolios**, **Analysis**, **News**, and **Laws & Regulations**.

News

Top headlines and news from the *Pension & Benefits Daily*™ and *Pension & Benefits Reporter*™.

Practice Tools

Practical Guidance, **Trackers**, **Navigators**, **Chart Builders**, **Interactive Forms**, and **Summaries and Other Guidance**.

Professional Learning

Convenient locations and learning formats, expert speakers, and networking opportunities while you earn continuing education credits.

Latest Benefits Practice Cases

Recently decided Benefits Practice cases of interest.

Laws, Regulations, Agency Documents

ERISA statutes, labor & related materials, tax materials, Securities & Financial Accountability, and BNA Context: Annotated Primary Sources.

Subscriber Feedback

Please let us know your thoughts about this product.

TOPIC HOME PAGES

Topic home pages consolidate cases, news, and analysis content pertinent to each topic tab. To search all content included on a specific tab, click the drop-down menu under **More Search Tools**. The **Search This Tab** feature preloads an **Advanced Search** template with all content listed on the specific **Topic Home Page**.

[MY HOME PAGE](#) [SITE MAP](#) [PREFERENCES](#) [MY FOLDERS](#) [ACCOUNT PROFILE](#) [GETTING STARTED](#) [ABOUT](#) [CONTACT US](#) [HELP](#) [SIGN OUT](#)

Text size: [A](#) [A](#) [A](#) [A](#)

Bloomberg BNA Benefits Practice Resource Center™

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[SEARCH HISTORY](#) [SAVED SEARCHES](#) [SAVED CHARTS](#)

[ADVANCED SEARCH](#) [GO TO](#) [FIND CASE\(S\)](#) [SEARCH](#)

Home | [Pension & Benefits Daily](#) | [Pension & Benefits Reporter](#) | [Pensions & Retirement](#) | [Health Benefits](#) | [Fringe & Welfare Benefits](#) | [Compliance & Enforcement](#) | [Litigation](#) | [Executive Compensation](#) | [ERISA Litigation Tracker](#)

Welcome [Set as My Home Page](#)

LATEST COMPLIANCE & ENFORCEMENT CASES

Governmental Plans: D. Md. (3/17/15)—School board plan is governmental plan subject to PHSA, not ERISA, court rules (*Green v. Balt. City Bd. of Sch. Comm's.*).

Plan Investments: N.D. Ill. (3/16/15)—Court weighs Dudenhoeffer in \$25M case targeting investment in Lehman Bros. Notes (*Teamsters Local 710 Pension Fund v. The Bank of N.Y. Mellon Corp.*).

Preemption: D. Kan. (3/13/15)—Court: no tribal exhaustion needed for ERISA benefit claims; preemption applies (*Coppe v. Sac & Fox Casino Healthcare Plan*).

[More »](#)

LEGAL ANALYSIS

BNA Editorial Analysis

- Benefits Guide: Compliance & Enforcement Basics
- Fast Answers

Practitioner Analysis

- Benefits Practitioners' Strategy Guide: Compliance & Enforcement

BNA Portfolios

- Compensation Planning Portfolios: EPCRS - Plan Correction and Disqualification

BNA Books

- Affordable Care Act: Laws and Regulations [\[NEW\]](#)
- Employee Benefits Law
- ERISA Class Exemptions
- ERISA Fiduciary Law
- ERISA: The Law and the Code

LAWS, REGULATIONS & AGENCY DOCUMENTS

- ERISA Statutes & Regulations
- Labor & Related Materials
- Tax Materials
- Securities & Financial Accountability Materials
- BNA Context: Annotated Primary Sources

KEY D ENFO

Spousal Strategy
U.S. v. V by Julie Jackson Windsor and its i

Treatises
Affordable Care Act: Laws and Regulations
Employee Benefits Law (3rd Ed.) (2012) and 2014 Supp.
ERISA Fiduciary Law (2nd Ed.)
ERISA Class Exemptions (4th Ed.)
ERISA: The Law and the Code
ERISA Fiduciary Law (2011 Supp.)
ERISA Class Exemptions (2014 Supp.)

News & Commentary
Pension & Benefits Daily
Pension & Benefits Reporter

Cases
Employee Benefits Cases

Classification Outline By Topic
Employee Benefits Cases Classification Outline by Topic

Classification Outline By Number
Employee Benefits Classification Outline by Number

Spousal Benefits: The IRS issues Rev. Rul. 2013-17 recognizing same-sex married couples as legally married for federal tax purposes, regardless of where they live (8/29/13).

[More »](#)

Enhancements Now Available!
BENEFITS PRACTICE RESOURCE CENTER™

[LEARN MORE>>](#)

SEARCH

Search Resource Center [?](#)

[GO](#)

Search This Tab Only

Search Employee Benefits Cases

By Citation [?](#) [GO](#)

Find this case Find cases citing this case

By Keyword [?](#) [GO](#)

More Search Tools

[Headnote Finder \(Employee Benefits\)](#) [GO](#)

[Browse Class. Outline by Number](#) [GO](#)

[Browse Class. Outline by Topic](#) [GO](#)

[Search Class. Outline by Number](#) [GO](#)

[Search Class. Outline by Topic](#) [GO](#)

[Find Case\(s\)](#) [GO](#)

[Advanced Search](#) [GO](#)

[Go To](#) [GO](#)

[Indexes](#) [GO](#)

[Search This Tab](#) [GO](#)

[Search My BNA](#) [GO](#)

[Implement Strategies for ACA](#) [GO](#)

[Daily Home »](#)

CEMENT

Advanced Search

You are searching:

Portfolios
Compensation Planning Portfolios: EPCRS - Plan Correction and Disqualification

Analysis & Guides
Benefits Guide: Compliance & Enforcement Basics
Benefits Practitioners' Strategy Guide: Compliance & Enforcement
Fast Answers

Treatises
Affordable Care Act: Laws and Regulations
Employee Benefits Law (3rd Ed.) (2012) and 2014 Supp.
ERISA Fiduciary Law (2nd Ed.)
ERISA Class Exemptions (4th Ed.)
ERISA: The Law and the Code
ERISA Fiduciary Law (2011 Supp.)
ERISA Class Exemptions (2014 Supp.)

News & Commentary
Pension & Benefits Daily
Pension & Benefits Reporter

Cases
Employee Benefits Cases

Classification Outline By Topic
Employee Benefits Cases Classification Outline by Topic

Classification Outline By Number
Employee Benefits Classification Outline by Number

Spousal Benefits: The IRS issues Rev. Rul. 2013-17 recognizing same-sex married couples as legally married for federal tax purposes, regardless of where they live (8/29/13).

BNA COMPLIANCE & ENFORCEMENT INSIGHTS

All Insights » All Videos »

Evaluating Plan Expenses: A Road Map of Possible Routes and Potholes to Avoid!
By Heather B. Abrigo and Ryan C. Tzeng

 Heather B. Abrigo
Counsel
Drinker Biddle & Reath LLP

PRACTICE TOOLS: COMPLIANCE & ENFORCEMENT

Practical Guidance

Checklists
Sample Agreements & Provisions
Sample Client & Participant Letters
Sample Plans & Plan Language

Trackers, Navigators & Chart Builders

[IMPLEMENTATION TRACKER](#)

Optional Criteria

Select one or more of the following optional criteria to limit your search

Search term(s): [SEARCH](#) [Reset Form](#) [Cancel](#)

Fields [?](#)

Show shared fields only Show fields from all selected collections
[No fields available](#) [ADD TO SEARCH](#)

Choose a field, enter search terms for the field, then click Add to Search.

Limit by date [?](#)

No Date Restrictions From To
Ex. mm/dd/yyyy Ex. mm/dd/yyyy

[SEARCH](#) [Reset Form](#) [Cancel](#)

Search Operators [?](#)
Use operators to show relationships between search terms. Click on an operator to add it to your search.

Operator	Definition

SEARCH

Search the *Benefits Practice Resource Center™* using the **Search** frame found on the **Home** page and each **Topic Home Page**. Click the **Info** icon  next to each option for additional detailed information.

Search the Resource Center

Search all material included in your subscription. Enter the search terms, and click **GO**.

Search Cases

The *Resource Center* contains the full text of key pension & benefits decisions with Bloomberg BNA headnotes and classification indexing. Search cases by citation or keyword. When searching by citation, choose whether to **Find this case**, or **Find cases citing this case**.

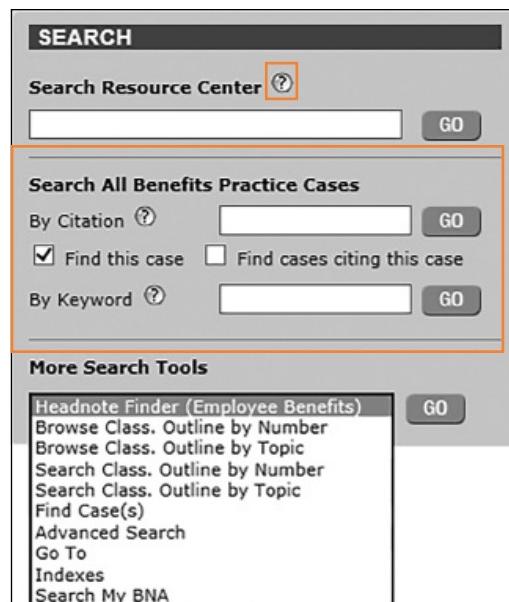
More Search Tools

Click the drop-down menu and view the additional search options available for each tab.

Search My BNA

Select **Search My BNA** to search across all Bloomberg BNA subscriptions assigned to a User Name and Password.

A link to **Search My BNA** is also on the banner.



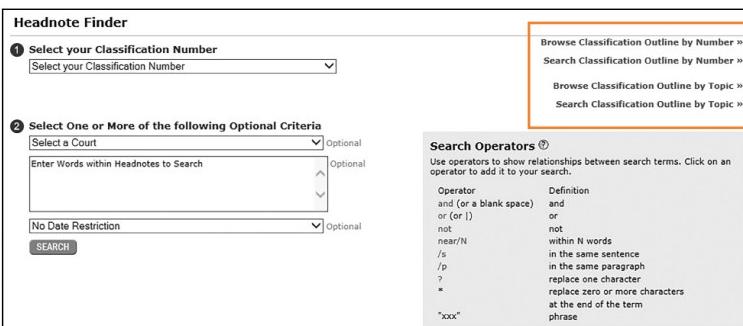
The screenshot shows the "Search Resource Center" frame. At the top is a search bar with a "GO" button. Below it is a section titled "Search All Benefits Practice Cases" with fields for "By Citation" and "By Keyword", each with a "GO" button. A checkbox "Find this case" is checked, while "Find cases citing this case" is unchecked. To the right is a "More Search Tools" dropdown menu containing links like "Headnote Finder (Employee Benefits)", "Browse Class. Outline by Number", "Advanced Search", etc.

CLASSIFICATION OUTLINES

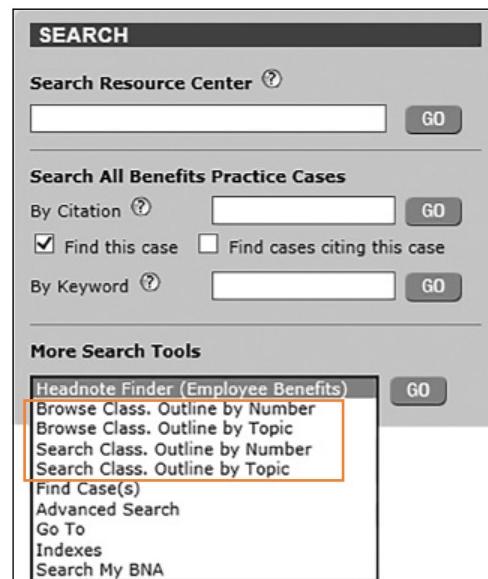
Classification Outlines are associated with each case collection and decision. They organize a particular area of Benefits Practice law by "points of law" and assign each point a classification number. These numbers are assigned to every headnote that Bloomberg BNA writes. By using the outlines and classification numbers, you can zero in on the cases that are most relevant for your research.

To browse or search **Classification Outlines**, use the drop-down menu on the **Search** frame.

In addition, links to browse and search **Classification Outlines** are also located on the right side of the **Headnote Finder** frame.



The screenshot shows the "Headnote Finder" frame. It includes a dropdown for "Select your Classification Number", a dropdown for "Select a Court", and a dropdown for "Enter Words within Headnotes to Search". There's also a "No Date Restriction" dropdown and a "SEARCH" button. To the right is a "Search Operators" section with a definition and examples of operators like "and", "or", "not", etc. Below it are links to "Browse Classification Outline by Number" and "Search Classification Outline by Number".



The screenshot shows the "Search Resource Center" frame. It has sections for "Search All Benefits Practice Cases" (with citation and keyword search) and "More Search Tools" (with classification outline links). The "Headnote Finder (Employee Benefits)" section is highlighted with an orange border.

Browse Classification Outlines

Browse Classification Outlines by Number or Topic.

Use the alpha ribbon to select a topic and use the + signs to drill down through the topic. Links open the full-text document.

Employee Benefits Cases Classification Outline by Topic
Go To: A B C D E F G H I J K L M N O P Q R S T U V W X Y Z
Click on + to expand a heading

- + ACCRUAL OF BENEFITS
- + ACTUARIES AND ACTUARIAL ASSUMPTIONS
 - ADA. See [AMERICANS WITH DISABILITIES ACT \(ADA\)](#)
 - ADEA (AGE DISCRIMINATION IN EMPLOYMENT ACT). See [AGE DISCRIMINATION](#)
- + ADEQUATE CONSIDERATION
 - ADMINISTRATION AND ENFORCEMENT OF ERISA. See [CIVIL ACTIONS, ERISA; PENALTIES; PLAN ADMINISTRATORS](#)
 - ADOPTION. See [FAMILY AND MEDICAL LEAVE ACT \(FMLA\)](#)
- + AGE DISCRIMINATION
 - ALIENATION OF BENEFITS, [EBC ▶ 113.2004 \(includes ▶ 113.204\)](#)
- + AMENDMENTS
- + AMERICANS WITH DISABILITIES ACT (ADA)
- + ANNUAL REPORT
- + ANNUITIES. See also [JOINT AND SURVIVOR ANNUITIES](#)
- + ANTIFRAUD. See [SECURITIES AND SECURITIES LAWS](#)
- + APPEALS. See [JUDICIAL REVIEW](#)
- + ARBITRATION
- + ASSETS
 - ASSIGNMENT OF BENEFITS, [EBC ▶ 113.2004 \(includes ▶ 113.204\)](#)
- + ATTORNEYS' FEES

Search Classification Outlines

The link to **Search Classification Outlines** opens the **Advanced Search** template.

Enter search terms, and add optional field(s) or date limiters.

Click **SEARCH**.

Advanced Search

You are searching:

Classification Outline By Topic

Employee Benefits Cases Classification Outline by Topic

>Select one or more of the following optional criteria to limit your search

Search term(s):

SEARCH [Reset Form](#) [Cancel](#)

Fields 

Show shared fields only Show fields from all selected collections

[Choose a field](#) **ADD TO SEARCH**

Choose a field, enter search terms for the field, then click Add to Search.

Limit by date 

[No Date Restrictions](#) From To
Ex. mm/dd/yyyy Ex. mm/dd/yyyy

SEARCH [Reset Form](#) [Cancel](#)

HEADNOTE FINDER

Search the Resource Center's collection of significant Benefits Practice court decisions. Each of these decisions has been selected by Bloomberg BNA's staff of experienced benefits practice editors, who have written headnotes or digests for each decision. The headnotes summarize the important points of law decided in the case. Each headnote is classified under Bloomberg BNA's exclusive **Classification Outlines** and grouped together under specific legal principles for easy retrieval by Bloomberg BNA subscribers.

The **Headnote Finder** allows you to view all the headnotes associated with any classification number, and to limit the view of the headnotes by court, date, keyword, or phrase.

Sample Search Using the Headnote Finder:

Does a lawsuit by an ERISA fiduciary against a participant to recover an alleged overpayment by the plan seek "equitable relief" within the meaning of ERISA section 502(a)(3), 29 U.S.C. §1132(a)(3), if the fiduciary has not identified a particular fund that is in the participant's possession and control at the time the fiduciary asserts its claim?

1. The **Employee Benefits Classification Outline** is preloaded. Use the drop-down menu to browse for the **Classification Number**, or click **Search Classification Outline by Number** or **Classification Outline by Topic** to search for it.

Headnote Finder

① Select your Classification Number
Select your Classification Number

② Select One or More of the following Optional Criteria

Select a Court Optional
Enter Words within Headnotes to Search Optional
No Date Restriction Optional

SEARCH

Browse Classification Outline by Number »
Search Classification Outline by Number »

Browse Classification Outline by Topic »
Search Classification Outline by Topic »

Search Operators ⓘ
Use operators to show relationships between search terms. Click on an operator to add it to your search.

Operator	Definition
and (or a blank space)	and
or (or)	or
not	not
near/N	within N words
/s	in the same sentence
/p	in the same paragraph
?	replace one character
*	replace zero or more characters
"xxx"	at the end of the term phrase

2. Once the **Classification Number** is selected, add optional criteria to narrow the search results.

Enter additional criteria and click **SEARCH**.

Headnote Finder

① Select your Classification Number
40.1020.01 -- In general (40.1201)

② Select One or More of the following Optional Criteria

Select a Court Optional
"equitable relief" or subrogation Optional
No Date Restriction Optional

SEARCH

Browse Classification Outline by Number »
Search Classification Outline by Number »

Browse Classification Outline by Topic »
Search Classification Outline by Topic »

Search Operators ⓘ
Use operators to show relationships between search terms. Click on an operator to add it to your search.

Operator	Definition
and (or a blank space)	and
or (or)	or
not	not
near/N	within N words
/s	in the same sentence
/p	in the same paragraph
?	replace one character
*	replace zero or more characters
"xxx"	at the end of the term phrase

3. The search results display. Find the links to the full text at the end of the synopsis.

40.1020.01 -- In general (40.1201)

Go To: Classification Outline | Headnote Finder Search Options: Edit | Save | Clear

Jump To: U.S. Supreme Court | U.S. Courts of Appeals | U.S. District Courts | State Courts

Employee Benefits Classification Outline by Number > ERISA — PROTECTION OF RIGHTS > 40. Administration and enforcement > 40.10 Civil enforcement > 40.1020 – Jurisdiction (40.120) > 40.1020.01 -- In general (40.1201)

U.S. Supreme Court

Health plan administrator can sue plan participant in federal court under ERISA Section 502(a)(3) to enforce terms of subrogation agreement that required participant after he recovered third party tort settlement to repay plan for benefits he received when he was injured in automobile accident, since administrator's claim seeks "equitable" relief, and is thus permitted under Section 502(a)(3), in that monies at issue have been retained and set aside and thus are "specifically identifiable," since this court's decision in *Great-West Life & Annuity Insurance Co. v. Knudson* did not outright bar all subrogation actions, but instead precluded subrogation actions that do not seek "equitable" relief and, in that case, plan fiduciary did not seek specifically identifiable funds, whereas in this case administrator clearly seeks funds that have been set aside, and since administrator's action seeks "equitable" relief, as defined by this court's 1914 decision in *Barnes v. Alexander*, because administrator's subrogation provision gives it right to reimbursement from specifically identified funds, distinct from participant's general assets. Sereboff v. Mid Atlantic M Services Inc., 37 FBC 1929 (U.S. 2006)

Federal district court did not have jurisdiction under ERISA Section 502(e)(1) over plan beneficiary's action seeking to pierce corporate veil to impose liability upon non-fiduciary corporate officer for earlier judgment against corporation, where officer allegedly transferred corporate assets to himself and others after ERISA plan was terminated in order to defeat satisfaction of judgment previous ERISA action, since action did not allege violations of ERISA or terms of ERISA plan and was not action "for appropriate equitable relief" under ERISA Section 502(a)(3). PEACOCK v. THOMAS, 19 FBC 2601 (U.S. 1996)

U.S. Courts of Appeals

District court lacked subject matter jurisdiction over health plan fiduciary's claim under ERISA Section 502(a)(3) seeking restitution in equity through constructive trust, since district court on subject matter jurisdiction over fiduciary's ERISA Section 502(a)(3) claim if remedy sought was equitable, since constructive trust is equitable under ERISA only if it seeks funds that are specifically identifiable, belong to plan, and within possession and control of defendant beneficiary, and since no beneficiary had actual or constructive control over identified funds at time fiduciary sought equitable relief. ACS Recovery Services Inc. v. Griffin, 53 FBC 1166 (5th Cir. 2012)

ADVANCED SEARCH

Advanced Search provides maximum flexibility when formulating a search. Limit the search to a specific collection(s) in the *Resource Center*, using the optional search fields and date restrictions to structure a search.

1. Select the collections to be searched.
2. Enter the search terms or search string into the search box.
3. [Enter] or click **SEARCH**.

Advanced Search

Select collections to search from the categories below, then use the search form to perform your search.

Choose collection(s) to search:

[Expand All](#) | [Collapse All](#) | [Select All](#) | [Clear Selected Collections](#)

PORTFOLIOS

ANALYSIS & GUIDES

- Benefits Guide: Basics
- Benefits Practitioners' Strategy Guide
- Digests of Selected Executive Compensation Cases
- Executive & Director Compensation Reference Guide
- Fast Answers
- Health Care Reform Adviser
- Pension Plan Investment Administration Guide

TREATISES

NEWS & COMMENTARY

CASES

- Employee Benefits Cases
- Executive Compensation Cases

CLASSIFICATION OUTLINES

LAWS AND REGULATIONS

AGENCY DOCUMENTS

PRACTICE TOOLS

FOCUS ON

BNA INSIGHTS

VIDEOS

INDEXES

Select one or more of the following optional criteria to limit your search

Search term(s):

Fields

Show shared fields only Show fields from all selected collections

No fields available

Choose a field, enter search terms for the field, then click Add to Search.

Limit by date

No Date Restrictions From To
Ex. mm/dd/yyyy Ex. mm/dd/yyyy

Search Fields

To limit the range of a search and increase the relevance of the search results, add **Search Fields** to a search string. The searchable fields are specific to the collections being searched, and multiple fields can be searched simultaneously.

After the collections are selected, use as many fields as needed to complete the search string.

- In the **Fields** frame, choose **Show shared fields only** or **Show fields from all selected collections**.
- Select a field from the **Choose a field** drop-down menu.
- Enter your search terms in the text box next to **Choose a field**.
- [Enter] or click **ADD TO SEARCH**. The search term(s) are added to the search string in the **Search term(s)** textbox.

Advanced Search

Select collections to search from the categories below, then use the search form to perform your search.

Choose collection(s) to search:
Expand All | Collapse All | Select All | Clear Selected Collections

Select one or more of the following optional criteria to limit your search

Search term(s):

Fields

Show shared fields only Show fields from all selected collections

Choose a field:
ATTORNEYS AUTHOR CASEHISTORY CASENAME CITATION CLASSNO CONCUR COURT DISSENT DOCKETNUMBER HEADINGS HEADNOTES JUDGE OPINION

search terms for the field, then click Add to
From To
Ex. mm/dd/yyyy Ex. mm/dd/yyyy

SEARCH RESULTS

Search Results are initially returned by

categories: **Cases and Decisions**,

Treatises, etc. Click the relevant category to view the search results list for that category. Search Results for cases are organized by court and are sequential by date within each court grouping. There is also an option to display Search Results by relevance.

Simultaneously view the **Search Results** list and the full text by using the **Split Screen** option.

Search Results

Search Options: [Edit](#) | [Search Within Results](#) | [Add to My Folders](#)

Results for: subrogation

Your search returned: 546 documents

Click on categories below to view search results.

[12 Analysis & Guides](#)

[534 Cases](#)

Search Results

Search Options: [Edit](#) | [Search Within Results](#) | [Add to My Folders](#)

Results in: [Analysis & Guides](#) (12) | [Cases](#) (534)



Results for: subrogation

Your search returned: 546 documents

Check to add to print selection list

[Cases : \[by date within court\] \(534 documents\)](#) > [Show results: by relevance](#) | [in split screen](#)

U.S. Supreme Court

[US Airways Inc. v. McCutchen, 55 EBC 1845 \(U.S. 2013\)](#)

[Empire HealthChoice Assurance Inc. v. McVeigh, 37 EBC 2729 \(U.S. 2006\)](#)

[Sereboff v. Mid Atlantic Medical Services Inc., 37 EBC 1929 \(U.S. 2006\)](#)

[Kentucky Association of Health Plans Inc. v. Miller, 30 EBC 1129 \(U.S. 2003\)](#)

[Great-West Life & Annuity Insurance Co. v. Knudson, 27 EBC 1065 \(U.S. 2002\)](#)

[FMC CORP. v. HOLLIDAY, 12 EBC 2689 \(U.S. 1990\)](#)

U.S. Court of Appeals, District of Columbia Circuit

[Moore v. CapitalCare Inc., 38 EBC 2093 \(D.C. Cir. 2006\)](#)

[Service Employees Health and Welfare Fund v. Philip Morris Inc., 26 EBC 1220 \(D.C. Cir. 2001\)](#)

U.S. Court of Appeals, First Circuit

[GASKELL v. THE HARVARD COOPERATIVE SOCIETY, 17 EBC 1152 \(1st Cir. 1993\)](#)

Split-Screen View

The **Split Screen** feature allows simultaneous viewing of the search results and the full text of the documents in those results.

Full Screen – toggle back to the full-screen display.

Results in toolbar – use the links on the **Results in** toolbar to toggle among the categories of search results (see below).

Case Citations – locate the Bloomberg BNA citation in the heading of the decision. If a non-Bloomberg BNA citation is available, both the Bloomberg BNA and non-Bloomberg BNA citations are listed.

This Case Cited In – choose a category to view where the current case is cited.

Page Numbers – page numbers for Bloomberg BNA citations are incorporated into the text of legal decisions.

The screenshot shows the Bloomberg Law interface in split-screen mode. The left pane displays search results for 'GASKELL v. THE HARVARD COOPERATIVE SOCIETY' with various filter options like 'Full Screen', 'Add to My Folders', and 'Share'. The right pane shows the full text of the legal decision, with specific sections highlighted by orange boxes. These highlighted sections include the docket number '17 EBC 1152', the case title 'GASKELL v. THE HARVARD COOPERATIVE SOCIETY U.S. Court of Appeals First Circuit', and the court's decision. A sidebar on the right is titled 'THIS CASE CITED IN' and lists 'CASES' and 'ANALYSIS'. At the bottom right of the main content area, there is a 'Page 1153' indicator.

Search Results Toolbar

The **Search Results Toolbar** resides on top of the split screen or full screen of the **Search Results** display.

Results in – toggle among the content categories included in the search results.

Search Within Results – use this link to further refine a search and limit the results by adding additional search terms or criteria (available only when using **Advanced Search**).

Add to My Folders: Search – to save a search string to a folder, click **Add to My Folders** on the **Search Options** bar.

See page 27 for information about **My Folders** functionality.

Go to Hit – view highlighted search terms as you navigate through a document(s).

Print – click the **Printer** icon to launch the print function.

Add to My Folders: Document – to save a document or chart to a folder, click **Add to My Folders**.

See page 27 for information about **My Folders** functionality.

Share – email a link to this document. To access the document, the recipient must have a valid User Name and Password.

The screenshot shows the **Search Options** bar at the top of the search results page. It includes links for 'Edit', 'Search Within Results', 'Add to My Folders', 'Clear', 'Go to Hit', and 'Share'. Below the search options, the **Results in:** section is displayed, showing 'Cases (327)' and 'Analysis (10)'. There are also icons for 'Print', 'Add to My Folders', and 'Share'.

INDEXES

Bloomberg BNA **Indexes** are compiled by a dedicated staff of benefits practice subject specialists. Click the **Indexes** button to access the **Portfolios, Analysis & Guides, News, and Laws & Regulations** indexes. To initiate a search, click **Advanced Search** on the banner, and select specific or multiple Indexes to search.



Indexes

Portfolios

- All Portfolios Index

Analysis & Guides

- Benefits Guide: Basics Index
- Benefits Practitioners' Strategy Guide Index
- Executive & Director Compensation Reference Guide Index

News

- Pension & Benefits Reporter Indexes

Laws & Regulations

- ERISA Regulations Index
- ERISA Statute Index
- Internal Revenue Code Index
- Treasury Regulations Index

Advanced Search

Select collections to search from the categories below, then use the search form to perform your search.

► Choose collection(s) to search:

[Expand All](#) | [Collapse All](#) | [Select All](#) | [Clear Selected Collections](#)

► <input type="checkbox"/> PORTFOLIOS
► <input type="checkbox"/> ANALYSIS & GUIDES
► <input type="checkbox"/> TREATISES
► <input type="checkbox"/> NEWS & COMMENTARY
► <input type="checkbox"/> CASES
► <input type="checkbox"/> CLASSIFICATION OUTLINES
► <input type="checkbox"/> LAWS AND REGULATIONS
► <input type="checkbox"/> AGENCY DOCUMENTS
► <input type="checkbox"/> PRACTICE TOOLS
► <input type="checkbox"/> FOCUS ON
► <input type="checkbox"/> BNA INSIGHTS
► <input type="checkbox"/> VIDEOS
► <input type="checkbox"/> INDEXES
<input type="checkbox"/> All Portfolios Index
<input type="checkbox"/> Benefits Guide: Basics Index
<input type="checkbox"/> Benefits Practitioners' Strategy Guide Index
<input type="checkbox"/> ERISA Regulations Index
<input type="checkbox"/> ERISA Statute Index
<input type="checkbox"/> Executive & Director Compensation Reference Guide Index
<input type="checkbox"/> Internal Revenue Code Index
<input type="checkbox"/> Treasury Regulations Index
<input type="checkbox"/> Pension & Benefits Reporter Indexes

► Select one or more of the following optional criteria to limit your search

► Search term(s):

SEARCH Reset Form

► Fields

- Show shared fields only Show fields from all selected collections

No fields available Add to search

Choose a field, enter search terms for the field, then click Add to Search.

► Limit by date

No Date Restrictions From To
Ex. mm/dd/yyyy Ex. mm/dd/yyyy

SEARCH Reset Form

Topical Indexes

Browse the **Topical Indexes** and use the alphabetical toolbar to link to your topic. Use the drop-down menu to access additional indexes.

Benefits Practitioners' Strategy Guide Index

Go To: [A](#) [B](#) [C](#) [D](#) [E](#) [F](#) [G](#) [H](#) [I](#) [J](#) [K](#) [L](#) [M](#) [N](#) [O](#) [P](#) [Q](#) [R](#) [S](#) [T](#) [U](#) [V](#) [W](#) [X](#) [Y](#) [Z](#)

Click on to expand a heading

- **ACCESS TO RECORDS.** See [RECORDKEEPING](#)
- **ACCOUNTING.** See [RECORDKEEPING](#)
- **ACQUISITIONS.** See [MERGERS AND ACQUISITIONS](#)
- **ACTIVITIES OF DAILY LIVING**
- **ACTUAL CONTRIBUTION PERCENTAGE (ACP)**
- **ACTUAL DEFERRAL PERCENTAGE (ADP)**
- **ACTUARIAL ASSUMPTIONS**
- **ACTUARIES**
- **ADA.** See [AMERICANS WITH DISABILITIES ACT \(ADA\)](#)

Select a Different Index

- All Portfolios Index
- Benefits Guide: Basics Index
- Benefits Practitioners' Strategy Guide Index
- ERISA Regulations Index
- ERISA Statute Index
- Executive & Director Compensation Reference Guide Index
- Internal Revenue Code Index
- Treasury Regulations Index
- Pension & Benefits Reporter Index Jan. 7 - Dec. 30, 2014
- Pension & Benefits Reporter Index 2013
- Pension & Benefits Reporter Index 2012
- Pension & Benefits Reporter Index 2011
- Pension & Benefits Reporter Index 2010
- Pension & Benefits Reporter Index 2009
- Pension & Benefits Reporter Index 2008

Site Map

Indexes are also accessible from the **Site Map**. Search in individual indexes using the **Advanced Search** template.

[MY HOME PAGE](#) [SITE MAP](#) [PREFERENCES](#) [MY FOLDERS](#) [ACCOUNT PROFILE](#) [GETTING STARTED](#) [ABOUT](#) [CONTACT US](#) [HELP](#) [SIGN OUT](#)

Site Map

PORTFOLIOS
▪ All Portfolios by Subject Area

TREATISES
▪ Affordable Care Act: Laws and Regulations
▪ Employee Benefits Law (3rd Ed.) (2012) and 2014 Supp.
▪ ERISA Class Exemptions (4th Ed.)
▪ ERISA Fiduciary Law (2nd Ed.)
▪ ERISA Litigation (5th Ed.)
▪ ERISA: The Law and the Code
▪ Reductions in Force in Employment Law (2nd Ed.)
▪ Section 409A Handbook
▪ Unfair Competition and Intellectual Property Protection in Employment Law: Contract Solutions and Litigation Guide

CASES & DECISIONS
▪ Latest Benefits Practice Cases
▪ Employee Benefits Cases
▪ Executive Compensation Cases

BNA INSIGHTS
▪ BNA Insights: Benefits Practice Resource Center
▪ Video Archive

FOCUS ON
▪ Multiemployer Plans

PRACTICE TOOLS

Practical Guidance

- Benefits Practice Resource Center Key Documents
- Compliance & Enforcement Key Documents
- Executive Compensation Agreements
- Executive Compensation Checklists
- Executive Compensation Key Documents
- Executive Compensation Plans
- Executive Compensation Letters

ANALYSIS & GUIDES

- Benefits Guide: Basics
- Benefits Practitioners' Strategy Guide
- Digests of Selected Executive Compensation Cases
- Executive & Director Compensation Reference Guide
- Fast Answers
- Health Care Reform Adviser
- Pension Plan Investment Administration Guide

NEWS

- Pension & Benefits Daily
- Pension & Benefits Reporter
- Resource Center Update
- Pension & Benefits Blog

CLASSIFICATION OUTLINES

- By Topic
- By Number

LAWS, REGULATIONS & AGENCY DOCUMENTS

- ERISA Statutes & Regulations
- Health Materials
- Labor & Related Materials
- Tax Materials
- Securities & Financial Accountability Materials
- BNA Context: Annotated Primary Sources

INDEXES

- Benefits Guide: Basics Index
- Benefits Practitioners' Strategy Guide Index
- All Portfolios Index
- ERISA Regulations Index
- ERISA Statute Index
- Executive & Director Compensation Reference Guide Index
- Internal Revenue Code Index
- Treasury Regulations Index
- Pension & Benefits Reporter Indexes

Advanced Search

Select collections to search from the categories below, then use the search form to perform your search.

► Choose collection(s) to search:
[Expand All](#) | [Collapse All](#) | [Select All](#) | [Clear Selected Collections](#)

► PORTFOLIOS

► ANALYSIS & GUIDES

► TREATISES

► NEWS & COMMENTARY

► CASES

► CLASSIFICATION OUTLINES

► LAWS AND REGULATIONS

► AGENCY DOCUMENTS

► PRACTICE TOOLS

► FOCUS ON

► BNA INSIGHTS

► VIDEOS

► INDEXES

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- ERISA Statute Index
- Executive & Director Compensation Reference Guide Index
- Internal Revenue Code Index
- Treasury Regulations Index
- Pension & Benefits Reporter Indexes

► Select one or more of the following optional criteria to limit your search

► Search term(s):

SEARCH [Reset Form](#)

► Fields

Show shared fields only Show fields from all selected collections

No fields available

[ADD TO SEARCH](#)

Choose a field, enter search terms for the field, then click Add to Search.

► Limit by date

[No Date Restrictions](#) From To
Ex. mm/dd/yyyy Ex. mm/dd/yyyy

[SEARCH](#) [Reset Form](#)

LAWS, REGULATIONS, AGENCY DOCUMENTS

Access **ERISA Statutes & Regulations, Labor & Related Materials, Tax Materials, Securities & Financial Accountability Materials, and BNA Context: Annotated Primary Sources**. Search in individual collections using **Advanced Search**.

LAWS, REGULATIONS & AGENCY DOCUMENTS

- ERISA Statutes & Regulations
- Labor & Related Materials
- Tax Materials
- Securities & Financial Accountability Materials
- BNA Context: Annotated Primary Sources

Advanced Search

Select collections to search from the categories below, then use the search form to perform your search.

Choose collection(s) to search:

[Expand All](#) | [Collapse All](#) | [Select All](#) | [Clear Selected Collections](#)

- ▶ PORTFOLIOS
- ▶ ANALYSIS & GUIDES
- ▶ TREATISES
- ▶ NEWS & COMMENTARY
- ▶ CASES
- ▶ CLASSIFICATION OUTLINES
- ▶ LAWS AND REGULATIONS
 - ERISA and Labor & Employment Laws
 - ERISA and Labor & Employment Proposed Regulations, Rules, and Notices
 - ERISA and Labor & Employment Regulations
 - Internal Revenue Code
 - Proposed Treasury Regulations
 - Securities & Financial Accountability Laws
 - Securities & Financial Accountability Proposed Regulations, Rules, and Notices
 - Securities & Financial Accountability Regulations
 - Tax Legislation
 - Treasury Decision Preambles
 - Treasury Regulations
- ▶ AGENCY DOCUMENTS
- ▶ PRACTICE TOOLS
- ▶ FOCUS ON
- ▶ BNA INSIGHTS
- ▶ VIDEOS
- ▶ INDEXES

Select one or more of the following optional criteria to limit your search

Search term(s):

SEARCH [Reset Form](#)

Fields

- Show shared fields only Show fields from all selected collections

No fields available

Choose a field, enter search terms for the field, then click Add to Search.

Limit by date

- No Date Restrictions From To
Ex. mm/dd/yyyy Ex. mm/dd/yyyy

SEARCH [Reset Form](#)

Search Operators

Use operators to show relationships between search terms. Click on an operator to

BNA Context: Annotated Primary Sources

Compiled Annotations for selected rules & regulations.

BNA Context: Annotated Primary Sources

[open 1 level](#) | [open all](#) | [close 1 level](#) | [close all](#) | [!\[\]\(0e44975889ab6a64d337ec4ff9772a0c_img.jpg\)](#) | [!\[\]\(e1476b139aae0e66292442567c4907df_img.jpg\)](#) | [Share](#) | [!\[\]\(cbc3d4b1e884fa1a3a377e10ae60d4a0_img.jpg\)](#) | [Full Screen](#)

Check to add to print selection list

BNA Context: Annotated Primary Sources

- [Annotated: Proposed Regulations on Income Inclusion: Further Guidance on the Application of Section 409A to Nonqualified Deferred Compensation Plans](#)
- [Annotated: Application of Section 409A to Nonqualified Deferred Compensation](#)
- [Annotated: Notice 2010-6 on Correcting Failures of Nonqualified Deferred Compensation Plans Under Section 409A, as Modified by Notice 2010-80](#)
- [Annotated: IRS Final Regulations \(T.D. 9694\) on Limits on Deductions for Health Services Pay](#)
- [Annotated: IRS Final Regulations Under 54980H \(T.D. 9655\) Implementing Employer Shared Responsibility Provisions for 2015](#)

Annotated: Application of Section 409A to Nonqualified Deferred Compensation

Last Update: November 2014

This annotated version of the I.R.C. §409A final regulations contains unofficial comments by current and former Internal Revenue Service Treasury officials made during their government tenure. Comments are by George H. Bostick, benefits tax counsel, and Robert J. Neis, benefits tax counsel, Treasury Department; Helen H. Morrison, formerly deputy benefits tax counsel, Treasury's Office of Tax Policy; S. Tackney, deputy division counsel/associate chief counsel, TE/GE, Internal Revenue Service; Keith Ranta, formerly attorney-adviser, Executive Compensation Branch, Office of Chief Counsel; William C. Schmidt, formerly senior counsel in the Office of Chief Counsel, Executive Compensation Branch, IRS; and Daniel L. Hogans, during his tenure as attorney-adviser in the Treasury Department's Office of Tax Policy at various venues since the regulations were issued April 10, 2007.

In addition, comments by other government officials are included as they pertain to some aspect of §409A compliance.

Following adoption of the final regulations in 2007, effective Jan. 1, 2009, IRS established an operational corrections program (Notice and a document corrections program (Notices 2010-6, 2010-80). Comments made by IRS officials relating to the documents corrected in some cases modify earlier reported comments, for example, on the utility of savings clauses and the effect of ambiguous plan terms those comments are pertinent, they have been included in this annotation.

An asterisk (*) marks comments added since the annotation was last published. It will update as future comments warrant.

The regulations incorporate technical corrections published in the Federal Register July 31, 2007, Sept. 24, 2008, and Oct. 7, 2008.

References to PBD and BPR are to related stories appearing in *Pension & Benefits Daily* and *Pension & Benefits Reporter*.

LEGAL ANALYSIS

Find **BNA Editorial Analysis**, **Practitioner Analysis**, **BNA Portfolios** and **BNA Books** in the **Legal Analysis** frame.

The nine Benefits Practice e-treatises contain the essential practical guidance to handle the most complex issues and are written by highly respected litigators, practitioners, and thought leaders. The treatises include links to state and federal primary source material, as well as a vast collection of headnoted cases.

Browse or search **LEGAL ANALYSIS**.

LEGAL ANALYSIS

BNA Editorial Analysis

- Benefits Guide: Basics
- Fast Answers

Practitioner Analysis

- Benefits Practitioners' Strategy Guide
- Executive & Director Compensation Reference Guide
- Health Care Reform Adviser
- Pension Plan Investment Administration Guide **NEW!**

BNA Portfolios

- Compensation Planning Portfolios
- Corporate Practice Portfolios

[All Portfolios by Subject Area »](#)

BNA Books

- Affordable Care Act: Laws and Regulations **NEW!**
- Employee Benefits Law
- ERISA Class Exemptions
- ERISA Fiduciary Law
- ERISA Litigation
- ERISA: The Law and the Code
- Reductions in Force in Employment Law
- Section 409A Handbook
- Unfair Competition and Intellectual Property Protection in Employment Law: Contract Solutions and Litigation Guide

To search, use the **Advanced Search** template in any or all of the **Portfolios, Analysis & Guides**, or **Treatises**.

Advanced Search

Select collections to search from the categories below, then use the search form to perform your search.

Choose collection(s) to search:

[Expand All](#) | [Collapse All](#) | [Select All](#) | [Clear Selected Collections](#)

▼ PORTFOLIOS

- Compensation Planning Portfolios
- Corporate Practice Portfolios

▼ ANALYSIS & GUIDES

- Benefits Guide: Basics
- Benefits Practitioners' Strategy Guide
- Digests of Selected Executive Compensation Cases
- Executive & Director Compensation Reference Guide
- Fast Answers
- Health Care Reform Adviser
- Pension Plan Investment Administration Guide

▼ TREATISES

- Affordable Care Act: Laws and Regulations
- Employee Benefits Law (3rd Ed.) (2012) and 2014 Supp.
- ERISA Class Exemptions (4th Ed.)
- ERISA Class Exemptions (2014 Supp.)
- ERISA Fiduciary Law (2nd Ed.) (2006) and 2011 Supp.
- ERISA Litigation (5th Ed.)
- ERISA: The Law and the Code
- Reductions in Force in Employment Law (2nd Ed.)
- Section 409A Handbook
- Section 409A Handbook (2011 Supp.)
- Unfair Competition and Intellectual Property Protection in Employment Law: Contract Solutions and Litigation Guide

► NEWS & COMMENTARY

► CASES

Select one or more of the following optional criteria to limit your search

Search term(s):

[SEARCH](#) [Reset Form](#)

Fields

- Show shared fields only Show fields from all selected collections

No fields available

[ADD TO SEARCH](#)

Choose a field, enter search terms for the field, then click Add to Search.

Limit by date

- No Date Restrictions From To
Ex. mm/dd/yyyy Ex. mm/dd/yyyy

[SEARCH](#) [Reset Form](#)

Search Operators

Use operators to show relationships between search terms. Click on an operator to

NEWS

Several options exist for keeping up with the latest Benefits Practice news.

- Click the **Pension & Benefits Daily** tab to access the *Pension & Benefits Daily*™.
- Check the **Pension & Benefits Reporter News** frame for major Benefits Practice news.
- See the **Latest Cases** frame for new cases of note. Click **More** to view additional cases.

The screenshot shows the top navigation bar with tabs: Home, Pension & Benefits Daily (highlighted with an orange border), Pension & Benefits Reporter, Pensions & Retirement, Health Benefits, Fringe & Welfare Benefits, Compliance & Enforcement, Litigation, Executive Compensation, and ERISA Litigation Tracker. Below the navigation bar are two main news sections:

PENSION & BENEFITS REPORTER NEWS

Pension & Benefits Reporter Home »

- Judge Rules Float Not Plan Asset as Fidelity Prevails in Series of Lawsuits
- Court Uses 'Slayer Rule' to Deny Benefits to Skadden Employee's Grandson
- Labor Secretary Argues for Broker Rules in Face of Wall Street Pushback

LATEST BENEFITS PRACTICE CASES

Beneficiary Designations: D. Kan. (9/25/15) ExxonMobil Employee's Daughter Isn't Plan Beneficiary (Jenkins-Dyer v. Drayton).

Fiduciary Responsibility: S.D. W.Va. (9/24/15) Participants Advance Claims Against Unite Here Health (Greenbrier Hotel Corp. v. Unite Here Health).

Subrogation: W.D. La. (9/24/15) Court Nixes Participant's Claims in Subrogation Dispute (Cleveland v. Cent. States Se. & Sw. Areas Health & Welfare Fund).

More »

RESOURCE CENTER UPDATE

Links to the **Resource Center Update** are located on all Topic Home Pages. The updates are arranged sequentially.

Click the link to display the full text.

RESOURCE CENTER UPDATE

See what content and features have been added to the Resource Center.

Resource Center Update

open 1 level | open all | close 1 level | close all | Add to My Folders | Share | Full Screen

Check to add to print selection list

Resource Center Update

Resource Center Enhancements

Resource Center Enhancements

On March 16, 2015, you will see some enhancements to the Benefits Practice Resource Center. These include:

- Pension Plan Investment Administration Guide* is new analysis that provides practical guidance and practitioner tips on administering investments for defined contribution and defined benefit plans.
- Executive Compensation Case Navigator* is a new feature that allows access to cases using filtering criteria such as basis of claim or courts.
- Focus On: Multiemployer Plans* is a new practice page that is designed to provide quick access to the robust content on the Resource Center related to multiemployer plan funding, health and welfare, plan administration and withdrawal liability.
- Affordable Care Act Laws & Regulations* is a new treatise from Bloomberg BNA Books that provides comprehensive primary source material for this complex area.
- State Chart Builder* is a new feature that allows readers to create customized comparison charts by choosing states and specific benefit categories and requirements, such as state mandated benefits.
- Disclosure Compliance Calendar* has a revamped presentation.

PRACTICE TOOLS

Use **Practice Tools** to reduce research and preparation time.

Practice Tools are available on all tabs.

Click a tool's name to launch it in the **Practice Tools** frame.

To search selected **Practice Tools**, use **Advanced Search**.

Advanced Search

Select collections to search from the categories below, then use the search form to perform your search.

Choose collection(s) to search:
[Expand All](#) | [Collapse All](#) | [Select All](#) | [Clear Selected Collections](#)

Select one or more of the following options to limit your search

Search term(s):

Fields
 Show shared fields only Show fields from selected collections
Choose a field

Limit by date
 No Date Restrictions From
Ex. mm/dd/yyyy

SEARCH Reset Form

Search Operators
Use operators to show relationships between search terms. Click add it to your search.

PRACTICE TOOLS (highlighted with an orange box)

- Pensions & Retirement Checklists
- Health Benefits Checklists
- Fringe & Welfare Benefits Checklists
- Litigation Checklists
- Executive Compensation Checklists
- Pensions & Retirement Letters
- Health Benefits Letters
- Fringe & Welfare Benefits Letters
- Executive Compensation Letters
- Pensions & Retirement Plans
- Health Benefits Plans
- Fringe & Welfare Benefits Plans
- Executive Compensation Plans
- Pensions & Retirement Agreements
- Health Benefits Agreements
- Fringe & Welfare Benefits Agreements
- Executive Compensation Agreements
- Voluntary Compliance Summaries
- Affordable Care Act Implementation Monitor

PRACTICE TOOLS

Practical Guidance

Checklists

[Sample Agreements & Provisions](#)

[Sample Client & Participant Letters](#)

[Sample Plans & Plan Language](#)

Trackers, Navigators & Chart Builders

Executive Compensation Case Navigator

[ERISA Litigation Tracker](#)

[Disclosure Compliance Calendar](#)

[State Chart Builder](#)

Forms, Summaries & Other Guidance

Affordable Care Act Implementation Monitor

[Voluntary Compliance Summaries](#)

[Interactive Forms](#)

[ERISA Glossary of Terms](#)

State Chart Builder

Build a customized chart builder for state benefits.

Follow the numbered steps to select the

Categories, Topics, Jurisdictions,

Topic Headings and Chart Display.

Click **Create Chart**. Chart summaries are authored by benefits practitioners and can be exported as MS Excel documents.

State Chart Builder

Build a chart covering a selected topic and one or more jurisdictions.

Once you select a topic and jurisdictions, choose the information you wish to display in your chart.

[Create Chart](#) [Reset](#)

1. Choose a Category:

2. Choose a Topic:

3. Choose Jurisdictions

Please select a category and topic above.

NOTE: States without employer requirements for the selected topic are not listed.

[Expand All](#) | [Collapse All](#) | [Select All Items](#) | [Clear All Items](#)

States and Territories

- Arkansas
- California
- Colorado
- Connecticut
- Delaware
- District of Columbia
- Florida
- Georgia
- Illinois
- Iowa
- Kansas
- Kentucky
- Louisiana
- Maine
- Maryland

4. Choose Topic Headings to Display

Please select a category and topic above.

[Select All Items](#) | [Clear All Items](#)

- Overview
- Coverage
- Continuation Coverage Requirements
- Qualifying Events
- Premium Payments
- Terminating Events
- Conversion to Individual Policies
- Notification and Election Requirements
- Administration/Enforcement
- Penalties/Remedies
- Reference Citations
- Web References
- Related Information

5. Select Chart Display:

Topic headings across top Jurisdictions across top



Benefits Practice Resource Center™

[Hide Row/Column](#) | [Add to My Folders](#) | [Edit](#) | [Restore](#) [Export to Excel](#)

State Chart — Health-Care Continuation Coverage

Jurisdiction	Qualifying Events	Premium Payments
California	<p>Individuals enrolled in employers' group benefit plans or group health insurance policies can elect to continue coverage if coverage is no longer provided due to employees':</p> <ul style="list-style-type: none">• death;• termination of employment (except termination for gross misconduct);• reduction in work hours;• divorce or legal separation from spouses;• dependents' loss of status under group plans or policies, such as by reaching the limiting age; or• eligibility for Medicare.	<p>In order to be eligible for group benefit plan or group health insurance policy continuation coverage, employees, their spouses and employees' dependents who elect continuation coverage must pay initial premiums within 45 days after they provide employers written notice of qualifying events.</p> <p>Initial premium payments for continuation coverage must be delivered by:</p> <ul style="list-style-type: none">• first-class mail,• certified mail,• personal delivery,• express mail,• private couriers, or

Voluntary Compliance Summaries

Access the hard-to-find corrections of qualified retirement plan problems through the IRS's Employee Plans Compliance Resolution System. The proprietary **Summaries** are organized by **Code section** and:

- Contain the compliance statement date and program under which the correction was made.
- List the violated Tax Code section and topic.
- Briefly describe the problem, and the agreed upon correction.

The screenshot shows a split-screen view of a web application. The left panel, titled 'Voluntary Compliance Summaries', contains a sidebar with 'Check to add to print selection list' and a main list titled 'IRS-Approved Corrections 1993-2014' with various categories like 'Introduction', 'Code Section 401(a) — Nonamender', etc. The right panel, also titled 'Full Screen', has a section titled 'Introduction' with text about EPCRS and links to 'Category of Violation' for '401(a) Nonamender', '401(a) Plan Adoption', and '401(a) Drafting Error'.

Disclosure Compliance Calendar

The Calendar is a set of 4 tables organized by date and by topic area on the numerous disclosures that must be made to participants in retirement and health plans. Click a link to view any of the charts. Each chart contains a **Description** of the notice, identifies **Who Must Notify**, information on the **Date Required**, and links to BPRC resources discussing the notice.

Disclosure Compliance Calendar	
Defined Contribution Plan Participant Disclosure	
Defined Benefit Plan Participant Disclosure	
Health and Welfare Plan Disclosure	
Executive Compensation Plan Disclosure	

The screenshot shows the 'Defined Contribution Plan Participant Disclosure' section of the calendar. It includes an 'Overview' of the requirements for defined contribution plans, a list of BPRC resources, and a 'Disclosure by Notice' table. The table lists notices such as 'Summary Plan Description', 'DC Plan Annual Notices', and 'BPRC Resources' like 'Portfolio 361: Reporting and Disclosure Under ERISA'.

NOTICE	DESCRIPTION	WHO MUST NOTIFY	DATE REQUIRED	BPRC RESOURCES
Summary Plan Description ERISA §§102, 104(b) DOL Reg. §§2520.102-2, 3, 2520.104b-2	Provides a summary of the provisions of the plan that includes details on plan operations and provides a statement of ERISA-protected rights. The SPD must be written in language that can be understood by the average participant.	Plan administrator.	SPDs for new plans must be provided within 120 days after the later of when the plan becomes effective or adopted. Updated SPDs must be furnished within 210 days of every fifth plan year for amended plans, or every 10 years for plans that are not amended. New participants must receive an SPD within 90 days after becoming a participant or after benefits commence in the case of beneficiaries.	Portfolio 361: Reporting and Disclosure Under ERISA BPSG: The Power of the SPD—Utilization Issues Surrounding the Reporting and Maintenance of Summary Plan Descriptions Basics: Summary Plan Description Disclosure Requirements Tool: Summary Plan Description for The

Interactive Forms

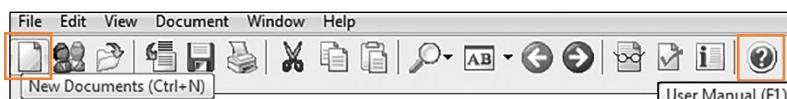
All Bloomberg BNA Interactive Forms are government approved. Automated form processing requirements for barcodes, scanlines, validation fields, etc., are built in to guarantee filing requirements are met. New and updated forms are added to the collection as they are released by the issuing agencies.

To locate **Forms**, click **Interactive Forms** in the **Practice Tools** frame.

On the forms toolbar, hover over a button to display the button's function.

Click the **question mark** button  to access the **User Manual** for detailed information on how to use Interactive Forms.

Click the **New Documents** button to open a new federal form.



PRACTICE TOOLS

Practical Guidance

Checklists

Sample Agreements & Provisions

Sample Client & Participant Letters

Sample Plans & Plan Language

Trackers, Navigators & Chart Builders

Executive Compensation Case Navigator

ERISA Litigation Tracker

Disclosure Compliance Calendar

State Chart Builder

Forms, Summaries & Other Guidance

Affordable Care Act Implementation Monitor

Voluntary Compliance Summaries

Interactive Forms

ERISA Glossary of Terms

Under **Jurisdictions**, select **Federal** and then select the specific form by number in the right column. Click **Open**.

Filing information automatically displays when a form is opened. A yellow outline indicates the active field.

Fields are color-coded:

Aqua – Fill-in field

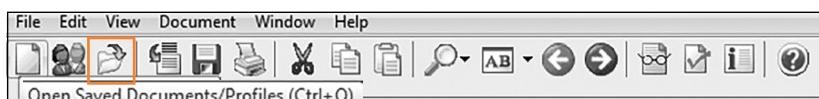
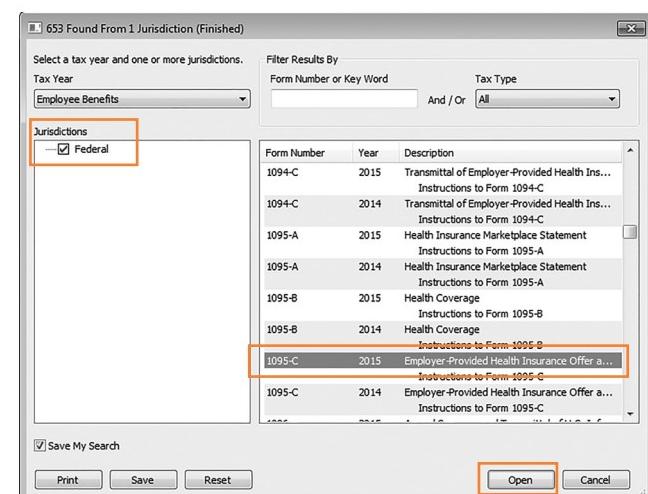
Green – Auto-calculate field

Right-click in any line to display the **Go To Line**

Instructions link.

To close a form, click **Save** , and then click the **x** in the upper right corner. A message prompt asks if you want to create a reusable profile for the form.

To access previously saved **Documents** and **Profiles**, click the **Open Saved Documents/Profiles** button .



Executive Compensation Case Navigator

Use the filters in the left frame to create a list of relevant cases. Click **Add to My Folders** to save the list.
View each case in full text by clicking the case name.

Executive Compensation Case Navigator

+Q Add to My Folders

Open All Close All Results per Page 20

Case Files: Filtered List (5)

To filter results, click on category headings in left pane.

Page 1 of 1 | < << >> >|

Check to add to print selection list

Smith v. Commonwealth Gen. Corp.
+ U.S. Court of Appeals, Sixth Circuit, 09-OCT-14
Type of Plan: N/A
Cause of Action: ERISA preemption; breach of fiduciary duty; severance pay

Rosen v. Smith Barney Inc.
+ New Jersey Supreme Court, 25-JUN-08
Type of Plan: executive employment agreements
Cause of Action: breach of fiduciary duty

Pritzker v. Merrill Lynch, Pierce, Fenner & Smith, Inc.
+ U.S. Court of Appeals, Third Circuit, 15-OCT-93
Type of Plan: N/A
Cause of Action: breach of fiduciary duty; arbitration

Smith-Scharff Paper Co. v. Blum
+ Missouri Court of Appeals, Eastern District, 28-MAY-91
Type of Plan: executive employment agreements
Cause of Action: breach of fiduciary duty; restrictive covenants

Smith v. Van Gorkom
+ Delaware Supreme Court, 14-MAR-85
Type of Plan: stock and option award agreements
Cause of Action: breach of fiduciary duty; stock awards

Page 1 of 1 | < << >> >|

Click the links in the **THIS CASE CITED IN** frame and find out where the case has also been used.

Home ★ Pension & Benefits Daily ★ Pension & Benefits Reporter Pensions & Retirement Health Benefits Fringe & Welfare Benefits Compliance & Enforcement Litigation Executive Compensation ERISA Litigation Tracker

Unpublished) Smith v. Commonwealth Gen. Corp.

open 1 level | open all close 1 level | close all | Add to My Folders Share

Full Screen Check to add to print selection list

Employee Benefits Cases U.S. Supreme Court U.S. Court of Appeals, Federal Circuit U.S. Court of Appeals, District of Columbia Circuit U.S. Court of Appeals, First Circuit U.S. Court of Appeals, Second Circuit U.S. Court of Appeals, Third Circuit U.S. Court of Appeals, Fourth Circuit U.S. Court of Appeals, Fifth Circuit U.S. Court of Appeals, Sixth Circuit Overall v. Ascension Health (6th Cir. 2015) Rochow v. Life Ins. Co. of N. Am. (6th Cir. 2015) (Unpublished) Trs. of Detroit Carpenters Fringe Benefit Funds v. Patrie Constr. Co. (6th Cir. 2015) (Unpublished) Sanford v. Life Ins. Co. of N. Am. (6th Cir. 2015)

58 EBC 2838
Smith v. Commonwealth Gen. Corp.
U.S. Court of Appeals, Sixth Circuit
No. 12-6284
October 9, 2014
[UNPUBLISHED]
2014 BL 284294
2014 EXC 10116
ROGER L. SMITH, Plaintiff-Appellant, v. COMMONWEALTH GENERAL CORPORATION, KENTUCKY Defendant-Appellee.
Headnotes
ERISA — PROTECTION OF RIGHTS
Definitions — Employee Benefit Plan (>5.10)

THIS CASE CITED IN
NEWS ANALYSIS

ERISA Litigation Tracker™

Click the **ERISA Litigation Tracker** tab to access the **Navigator**, **News**, **Filings of Note**, **New Developments in Pending Cases**, and **BNA Special Reports**. Monitor ERISA federal court filings beginning with the complaint through settlement or final decision, and view the original PDF versions of court documents.



Latest ERISA Litigation News

captures headlines on developments in ERISA litigation from the *Pension & Benefits Daily* news.

Litigator Q&As are in-depth monthly interviews with leading litigators about developments in ERISA case law and litigation strategies.

View and filter cases using the **ERISA Case File Navigator**™.

Find daily updates about newly filed complaints and new developments for pending cases in **Filings of Note**.

View **BNA Special Reports** to explore the trends in ERISA case law. The reports are issued quarterly and written by Bloomberg BNA legal editors.

The screenshot displays the ERISA Litigation Tracker page with several sections:

- LATEST ERISA LITIGATION NEWS**: Headlines include "Deferred Compensation: Henkel's Failure to Withhold FICA Taxes Violated Terms of Top-Hat Plan, Court Finds: Henkel Corp. violated the terms of its deferred compensation and supplemental retirement plan by failing to withhold taxes owed under the Federal Insurance Contributions Act on the value of benefits under the plan, a federal judge in Michigan has ruled (Davidson v. Henkel Corp., 2015 BL 1384, E.D....)" and "Plan Fees: Lockheed Settles \$1.3B Lawsuit Over 401(k) Fees as Trial Loomed".
- ERISA CASE FILE NAVIGATOR**: Allows users to search for cases by name, court, judge, basis of claim, industry and other criteria. It includes fields for Case Name, Judge, Complaint, Snapshot, and a "FILTER CASES" button.
- FILINGS OF NOTE**: Headlines include "Not a Pension & Benefits Daily subscriber? Click here for a free trial." and "Supreme Court Needs to Address Constitutional Standing in ERISA Cases James O. Fleckner (interviewed by Andrea L. Ben-Yosef)".
- LITIGATOR Q&A**: Interviews with James O. Fleckner (Partner at Goodwin Procter LLP) and Karen L. Handorf (Partner at Cohen Milstein). Each interview includes a photo and bio.
- BNA SPECIAL REPORTS**: Headlines include "Latest Reports: Court Watchers Looking at Plan Fees, Retiree Benefits, Church Plans in 2015 and As Fiduciary Rule Stalls, DOL Advances Amicus Brief Program, Targets Providers" and "We welcome your suggestions, news tips, and article ideas. Please contact the editor at jmeyer@bna.com".
- PEOPLE ON THE MOVE**: Headlines include "Wagner Law Group Adds ERISA Attorney Jackson Lewis Welcomes Benefits Litigator Stephanie Segalini in Orlando".
- SUBSCRIBER FEEDBACK**: A feedback form asking users if they would like to contact them via email, with a "SUBMIT" button.
- NEW DEVELOPMENTS IN PENDING CASES**: Headlines include "Golden Star Inc. v. Mass Mutual Life Insurance Co. (D. Mass.)" and "Defendant's Reply in Support of Motion for Final Approval of Settlement, 03/19/2015 Filing snapshot: N/A".

Watchlist

To add a case to your watchlist, click **Add to My Watchlist** at the top of any **ERISA Case File** page.

For detailed information about the **Watchlist** and **My Folders** functionality, see page 27.

The screenshot shows the ERISA Case File page for the case **Kaplan v. Houlihan Smith & Co.** with the following details:

Docket Number 1:12-cv-05134	Court U.S. District Court, Illinois - Northern
Date Filed June 27, 2012	Presiding Judge John A. Nordberg

ERISA Case File Navigator

Use the filters to create the list of pertinent cases. Additionally sort the case list by **Date of Complaint** or **Court**, as needed. Click the name of the case or click the **Case Summary** icon  to view the case summary.

ERISA Case File Navigator™

[+Q Add to My Folders](#)
[Clear All Filters](#)
[Case Name >](#)

- Smith

[Date >](#)[Court >](#)[Complaint Snapshot >](#)[Basis of Claim >](#)[Issue >](#)[Industry >](#)[Status >](#)[Document Type >](#)[Party, Judge, Law Firm >](#)

[Open All](#) [Close All](#)
Results per Page Sort by Date of Complaint
 Court

Page 1 of 1  

Case Files: Filtered List (7)
To filter results, click on category headings in left pane.

Check to add to print selection list 

<input type="checkbox"/> Kaplan v. Houlihan Smith & Co.  N.D. Ill., Complaint 06/27/2012 Basis of Claim: ESOP mismanagement and self-dealing; failure to use fair market values in ESOP transactions
<input type="checkbox"/> Delollis v. Friedberg Smith & Co.  D. Conn., Complaint 03/01/2012 Basis of Claim: pension plan auditor or investment manager negligence; Madoff-related pension plan investment losses
<input type="checkbox"/> Smith v. Orion Bancorp Inc.  M.D. Fla., Complaint 04/29/2010 Basis of Claim: employer stock/ERISA disclosure violations; employer stock investment losses ("stock-drops")
<input type="checkbox"/> Smith v. Farmers Group Inc. Employees' Profit Sharing Savings Plan Trust  C.D. Cal., Complaint 11/12/2009 Basis of Claim: wage and hour violations
<input type="checkbox"/> Furst v. Smith  D. Ariz., Complaint 11/06/2009 Basis of Claim: fiduciary deviation from plan investment guidelines
<input type="checkbox"/> Curtis v. Merrill Lynch Pierce Fenner & Smith  M.D.N.C., Complaint 09/28/2009 Basis of Claim: proprietary mutual funds investments; fiduciary deviation from plan investment guidelines

View the case file and PDF versions of the documents included in the **Case History**.

To be notified when there is any action on the case, click **Add to My Watchlist**. You will receive email notification when any documents are filed and added to the case history.

ERISA Case File
Go: [Browse Contents](#)

  [Add to My Watchlist](#)   [Share](#)  [Split Screen](#)

Kaplan v. Houlihan Smith & Co.

Docket Number 1:12-cv-05134	Court U.S. District Court, Illinois - Northern
Date Filed June 27, 2012	Presiding Judge John A. Nordberg
Complaint Snapshot ESOP participants allege they were harmed by 2010 transactions in which executives paid far less than adequate consideration for assets which created most of value of company stock, thus draining value from ESOP.	
Basis of Claim <ul style="list-style-type: none">• ESOP mismanagement and self-dealing• failure to use fair market values in ESOP transactions	
Issue <ul style="list-style-type: none">• employee stock ownership plans• employer stock	
Industry <ul style="list-style-type: none">• Financial Services	
Plaintiff <ul style="list-style-type: none">• Donald D. Kaplan	

Case History

-  [Plaintiffs' Notice of Voluntary Dismissal](#) (October 5, 2012) — Plaintiffs notify court they have voluntarily dismissed claims against defendant David Heald.
-  [Motion to Dismiss](#) (September 7, 2012) — Defendant Houlihan argues claims against him should be dismissed because he was not plan fiduciary and was not party-in-interest.
-  [Complaint](#) (June 27, 2012)

MY FOLDERS

Use the **My Folders** feature to retain a document, search string, chart, or watchlist item. Log into your **ACCOUNT PROFILE** in order to use this feature.

To retain a search string, click **Add to My Folders** on the **Search Options** toolbar.

To retain a document or chart, click **Add to My Folders** while viewing the file.

To add a **ERISA Litigation Tracker™** case to a **Watchlist**, click **Add to My Watchlist**.

Add the document, chart, watchlist item, or search to an existing folder, or create a new folder. Add additional information as needed, and click **Submit**.

Search Options: Edit | Search Within Results | Add to My Folders Clear | Go to Hit
Results in: Cases (187) | Analysis (27) | News (437) | Laws, Regs, Agency Docs (49)
+ Add to My Folders Share

ERISA Case File
Go: Browse Contents
+★ Add to My Watchlist

Choose the folder to place your item in.

Add to existing folder:
My Saved Items

Create new folder: (no quotes, brackets, braces, or backslashes)

Enter Item Details

Item Name: In Ramp-Up to Tibble Ruling, Attorneys List Best Prac Required

Project Name: Fiduciary Monitoring Optional

Note: Characters left: 2000 Optional

Submit Cancel

Accessing the Saved Items

To retrieve a saved document, chart, search, or watchlist item, click **MY FOLDERS** on the menu bar.

MY HOME PAGE SITE MAP PREFERENCES MY FOLDERS ACCOUNT PROFILE GETTING STARTED ABOUT CONTACT US HELP SIGN OUT

To filter files by type, use the drop-down menu under **Filter Currently Applied** and select a filter type.

To sort by any column, click the **column heading**

To display the **Folder Options** drop-down menu, click the **Wagon Wheel** icon  on the **Folders** column.

Right-click on the item name to display the **Item Options** drop-down menu.

Click the **Notes** icon to create a note. When a file has a note, the **+** sign next to the icon is removed.

My Folders

Show files from the following products: Benefits Practice Resource Center Filter Currently Applied:

Folders	Folder Options	Folder Items			
Type	Name	Project	Product	Date	Notes
Q "protection of rights" AN...	Smith	Benefits Practice Resourc...	03-20-2015	+	
□ Code Section 401(a) — ...	Smith	Benefits Practice Resourc...	03-20-2015	+	
■ ERISA Case File Nav	Smith	Benefits Practice Resourc...	03-20-2015		
★ Kaplan v. Houlihan Smit...		Benefits Practice Resourc...	03-23-2015	+	

Item Options

Edit Item Details
Delete
Duplicate
Move to Folder
Go To Item

None
Chart
Document
Search
Search + Alert
Watchlist

BNA INSIGHTS

Authored by experts in Benefits Practice law, *BNA Insights* offer analysis of key legal, legislative, regulatory, or business developments, with an emphasis on practical implications and emerging trends. *BNA Insights* are searchable using **Advanced Search**.

Click **All Videos** to access Video *Insights*.

BNA INSIGHTS

[All Insights »](#)
[All Videos »](#)

View From Groom: A Brief Guide to Benefit Suspensions Under the Multiemployer Pension Reform Act

By Joshua Shapiro and Sarah Zumwalt



Joshua Shapiro
Senior Actuarial Advisor
Groom

EMPLOYEE BENEFITS NEWS MONITOR

To access information from thousands of resources use the *Employee Benefits News Monitor™*, click **Employee Benefits News Monitor™**.

The News Monitor dashboard displays the **Employee Benefits News**, and **Blogs & Commentary**.

For information about custom Bloomberg BNA News Monitors, call Bloomberg BNA Customer Service at 800.372.1033.

EMPLOYEE BENEFITS NEWS MONITOR™

Employee Benefits news coverage from over 20,000 sources, topically filtered for quick access.

[Employee Benefits News Monitor™](#)

The screenshot shows the Bloomberg Employee Benefits News Monitor interface. It features a navigation bar with links for Refresh, Outbox, Employee Benefits News, and Blogs & Commentary. The main content area is divided into several sections:

- All Employee Benefits News:** Headlines include "Fired Belding manager sues city, council members over alleged secret meeting, medical leave" and "HR Operations - Shared Services".
- Legislative & Regulatory News:** Headlines include "New Rules Proposed On 401(k) Plan Fee Disclosures" and "Final Rule to Amend the FMLA Definition of "Spouse" Effective on March 27".
- Litigation News:** Headlines include "Duane E. Thomas Attorney at Law: Social Security Disability" and "Shareholders Fight DuPont Restructuring".
- Company News:** Headlines include "Pediatric Services of America, Inc. (21 articles)" and "The Bank of New York Mellon Corporation (14 articles)".

Each news item includes a timestamp and a star rating.

PRINT

To print a document(s), select the document(s) from a full-screen display, document list, or **Search Results** page.

The selected documents are displayed in the **Print Dialog** box.

To print multiple documents from the search results list, click the **checkbox** next to each document title, and then click the **Print** icon. A maximum of 25 documents can be printed simultaneously.

To print a single document, click the **Print** icon while viewing the document.

Segmented Printing

To print segments of rules and regulations included in the *Resource Center*, click the **Print** icon next to a segment.

The screenshot shows a search results page for 'Compensation Planning Portfolios'. The results list includes various documents such as 'Portfolio 359-5th: Multiemployer Plans — Special Rules', 'Portfolio 361-0th: Reporting and Disclosure Under ERISA', and several sections under 'ERISA Preemption' and 'Removal Jurisdiction and the Doctrine of "Complete" Preemption'. Each document title has a checkbox to its left, indicating it can be selected for printing. The right side of the screen displays a detailed view of one selected document, specifically 'The Supremacy Clause and the Foundations of ERISA Preemption', with a note about the U.S. Constitution's supremacy clause over state law.

Print Dialog Box

Select a Text Format

Print documents in either printer-friendly or RTF text format. When printing more than one document, select **RTF** in order to place section breaks between each document, otherwise, the documents print as one concatenated file.

Select Segment(s)

Click the radio button to choose the segments to print. All segments displayed below the selected segment are also printed.

Print or Display Your Selections:

Select and deselect up to 25 documents to batch print using the **Select All** or **Deselect All** command links.

Click the **PRINT/DISPLAY SELECTED DOCUMENT(S)** button for each frame to launch the print preview function.

This screenshot shows the 'Print/Display Portfolio' dialog box. It has two main sections: 'Select a text format:' with radio buttons for 'Printer-friendly version for full-screen viewing and printing from the browser' (unchecked) and 'Rich Text Format (RTF) for importing into a word-processing program (e.g., MS Word)' (checked); and 'Select Portfolio segment(s) to Print/Save' with a list of segments including 'Portfolio 374-4th: ERISA — Litigation, Procedure, Preemption and Other Title I Issues', 'Detailed Analysis', 'ERISA Preemption', 'The Supremacy Clause and the Foundations of ERISA Preemption' (which is checked), and 'Removal Jurisdiction and the Doctrine of "Complete" Preemption'. Below these are buttons for 'PRINT/DISPLAY SELECTED DOCUMENT(S)' and 'CANCEL'. Further down, there's a 'Print or Display your selections:' section with 'Select All', 'Deselect All', and 'Remove Checked Documents From List' buttons, and a 'List of Document(s)' section listing three cases: 'Sereboff v. Mid Atlantic Medical Services Inc.', 'Moore v. CapitalCare Inc.', and 'Sec. 502, Allowance of claims or interests'.

Source Information

The print display opens in a separate window, and adds source and contact information to the top and bottom of the document(s).

This screenshot shows a print preview window for a legal document. At the top, it displays the 'Bloomberg BNA' logo and 'Benefits Practice Resource Center™'. Below that is a box containing the source information: 'Source: Employee Benefits Cases > U.S. Supreme Court > Sereboff v. Mid Atlantic Medical Services Inc., 37 EBC 1929 (U.S. 2006)'. The main content area contains the case details: '37 EBC 1929', 'Sereboff v. Mid Atlantic Medical Services Inc.', 'U.S. Supreme Court', 'No. 05-260', and 'May 15, 2006'.

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COMPLIMENTARY BLOOMBERG BNA TRAINING



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